

SPRING FINANCE WORKSHOP

March 19, 2014

**Department of Public Instruction
School Financial Services Team**

Karen Kucharz Robbe

NEW

SFS DATA WAREHOUSE DEMONSTRATION

Dan Bush

FUND 27 AND SPECIAL ED UPDATES

SENATE BILL 271

- ⦿ Allows privately contracted special education substitutes & aides for categorical aid
- ⦿ Effective for next year's aid...
- ⦿ ...which means effective for this year's costs
- ⦿ Coded to 27E-436000-370-011
 - Detail will be updated in PI-1505-SE

NEW FUND 27 MATRIX COMING SOON

- ◉ IDEA projects restricted to IDEA allowables
- ◉ New projects for Title I extended school year
- ◉ Some functions deleted (e.g. 251000)
- ◉ Some summary functions replaced with detail (e.g. 231500 & 231700 for 230000)
- ◉ Non-SPED instruction restricted to salary/benefits for IEP development/training
- ◉ Indirect cost transfers and grant revenue transits restricted to grant projects
- ◉ **Effective 7/1/2014 for FY 2015**

NEW SPECIALIZED TRANSPORTATION EXCEPTION

- A pupil without IEP-documented transportation needs may ride an aidable or IDEA-funded specialized transportation route if:
 - Picked up and dropped off at same location as student with IEP transportation needs
 - Doesn't displace a pupil with IEP needs
 - Doesn't increase cost of or capacity needed for route
- Must be documented by district, supportable to the auditor—not monitored/approved by DPI
- Exception doesn't include a pupil accompanying rider as specified in rider's IEP (e.g. peer mentor)—this is already allowed

MEDICAID PAYMENT CODING

- ◉ Problem: Unpredictable payment timing wreaking havoc with districts' MOE
- ◉ Solution:
 - SBS interim claim payments coded to Fund 27, source 780
 - MAC and cost settlement payments coded to Fund 10, source 780
 - Prior year reconciliation payments coded to Fund 10, source 780
 - Current year repayments coded to 27E-492000-971-019
 - Prior year recoupments coded to 10E-492000-971
- ◉ Updated doc on [WUFAR Issues & Examples](#)

POINTS OF EMPHASIS

- ⦿ “Special Ed Student” ≠ “Needs Specialized Transportation”
- ⦿ Flat rate base of special education open enrollment is Fund 10 expense/revenue
 - Only specific additional special education costs are coded to Fund 27
- ⦿ Function 436000 is for contracted instruction; pupil services coded to respective functions

Bruce Anderson

COMMUNITY SERVICE FUND 80

COMMUNITY SERVICE FUND (FUND 80)



Current law limits the levy authority

- The levy limit is the same for FY 14 & FY 15
- The levy limit expires after 2014-15

2013 Act 46 amended the levy limitation:

- 2011 Fund 80 levy if more than the 2012 levy; and
- Less than \$1,000,000.

To exceed this levy limit, requires the district to hold a referendum

COMMUNITY SERVICE FUND –



The impact of Act 20 and Act 46:

The “characteristics of community service activities” are the “criteria” used to describe Fund 80 expenditures.

Annual meeting budget summary must include planned information on Fund 80 expenditures

Posting/reporting requirements:

- ◉ District’s website
- ◉ 10 days to complete DPI’s Fund 80 Survey
- ◉ DPI will post on its website
- ◉ DPI reports to Legislature by December 1, 2014

<http://sfs.dpi.wi.gov/community-service-fund-limits-and-reporting-requirements-under-2013-wisconsin-act-20>

COMMUNITY SERVICE FUND



The new criteria is the prior law general guidance.

The Fund 80 survey requires a description aligning Fund 80 levy expenditures to DPI's criteria.

http://sfs.dpi.wi.gov/sfs_comm_serv_fund_info

Fund 80 activities must be consistent with the criteria. Disputes are handled locally.

Seek legal counsel regarding information or the interpretation of questions .



COMMUNITY SERVICE FUND QUESTIONS TO ASK....

Two Key Questions:

1. Is it open to everyone in the community?
(age appropriate)
2. Are all costs directly related to the
Community Service Program?

Two Important Considerations:

1. Is the program outside the usual
instructional timeframe?
2. Is it fee supported?

COMMUNITY SERVICE FUND



Programs/Activities worth reviewing:

- ◉ Expenditures for the welfare of and safety of pupils and staff involved with K-12 instructional programs.
 - Security services - Police School Liaison Officer
- ◉ Costs for district-wide administration and support services.
- ◉ Custodian, and other building and site maintenance costs.
- ◉ Utility costs.
- ◉ The activity takes place during of the usual K-12 instructional and extracurricular time periods.
 - ***Senior Tax Exchange Program (STEP)***

COMMUNITY SERVICE FUND



Final Key Question to Ask:

- ◉ If the program in Fund 80 ended, would some costs shift to Fund 10?
 - Custodial costs: If Fund 80 program ended, would there be a reduction in custodial hours?
 - ◉ If **YES**, then appropriate for Fund 80.
 - Utilities: Would utilities be reduced if the program ended, or shifted to Fund 10?
 - ◉ If **REDUCED**, then appropriate for Fund 80.

Karen Kucharz Robbe

SHARED COSTS REVIEW

INPUTS FOR SHARED COST

General Fund (10)

Debt Service Funds (38 & 39)

Capital Projects Fund (41)

**(only certain aidable expenditures
as determined by DPI)**

Plus, a few extra items.

Equal Aid calc uses prior-year data.

SHARED COST

“WORKING” DEFINITION

**Expenditures that are funded by
Taxes (Source 210),
General Aid (Source 620),
or Fund Balance.**

**(Equalization, Intra-District, Inter-District,
Special Adjustment, High Poverty Aids)**

FUND 10

NON-DEDUCTIBLE RECEIPTS

- Taxes-Src 210 (includes levy 211, chargebacks 212, mobile home fees 213, TIF closeouts 219)
- Computer Aid-Src 691
- General State Aid-Src 620 (includes High Poverty Aid)
- Property Tax and Equalization Aid Refund-Src 972
- Impact Aid Non-Deductible (DPI-computed amount)
- Reorganization Settlement-Src 850
- Long Term Operational Borrowing-Src 873, 874

→ *Clearly-defined, finite list.*

FUND 10

DEDUCTIBLE RECEIPTS

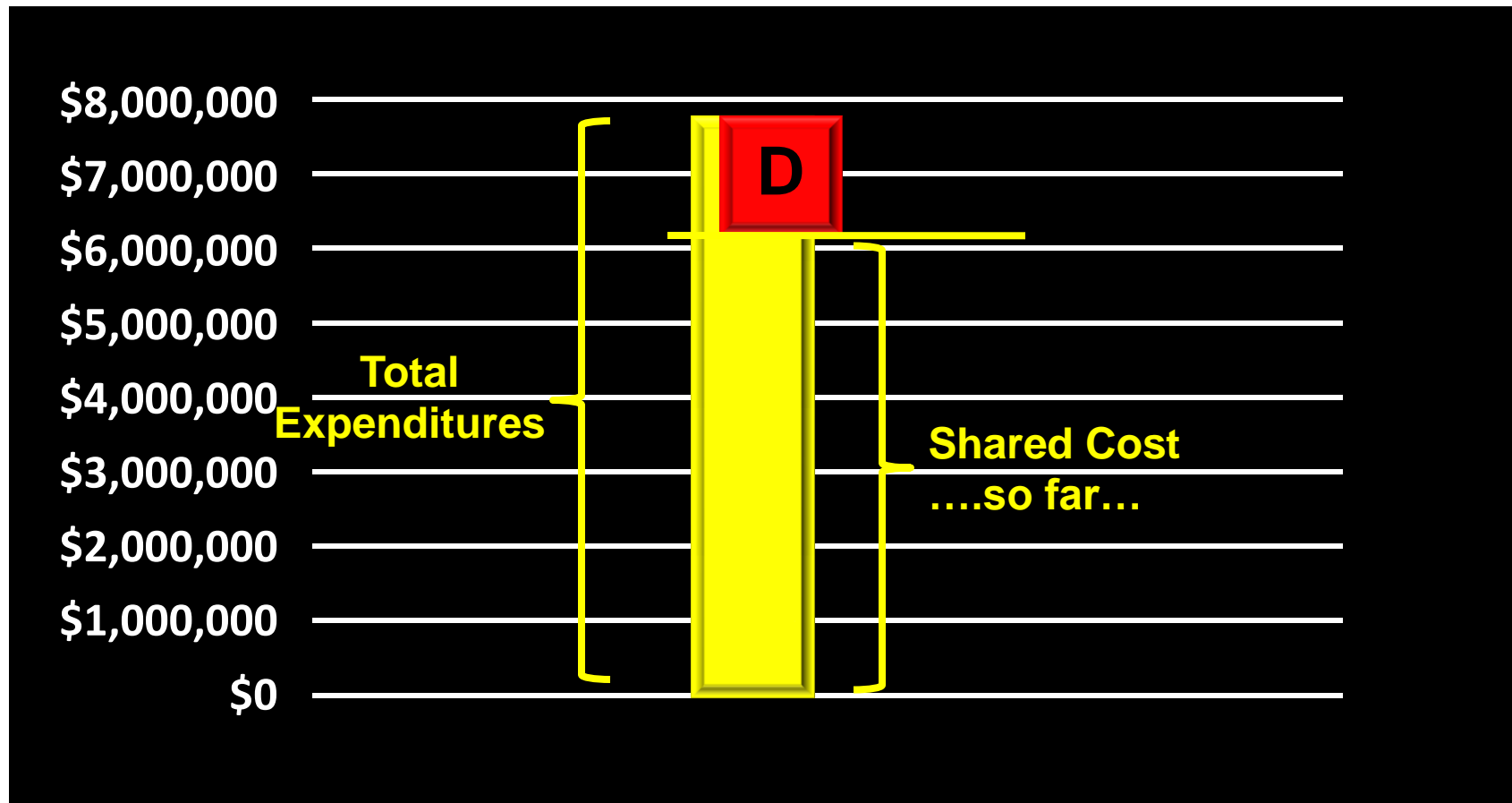
- All State and Federal Grant Revenues
- Categorical Aids
- Tuition Revenue
- Earnings on Investments
- Gate Receipts
- Fees & Fines
- Federal and State Aid Transits
- E-Rate Refunds
- Etc.

(not an exhaustive list)

FUND 10

DEDUCTIBLE RECEIPTS

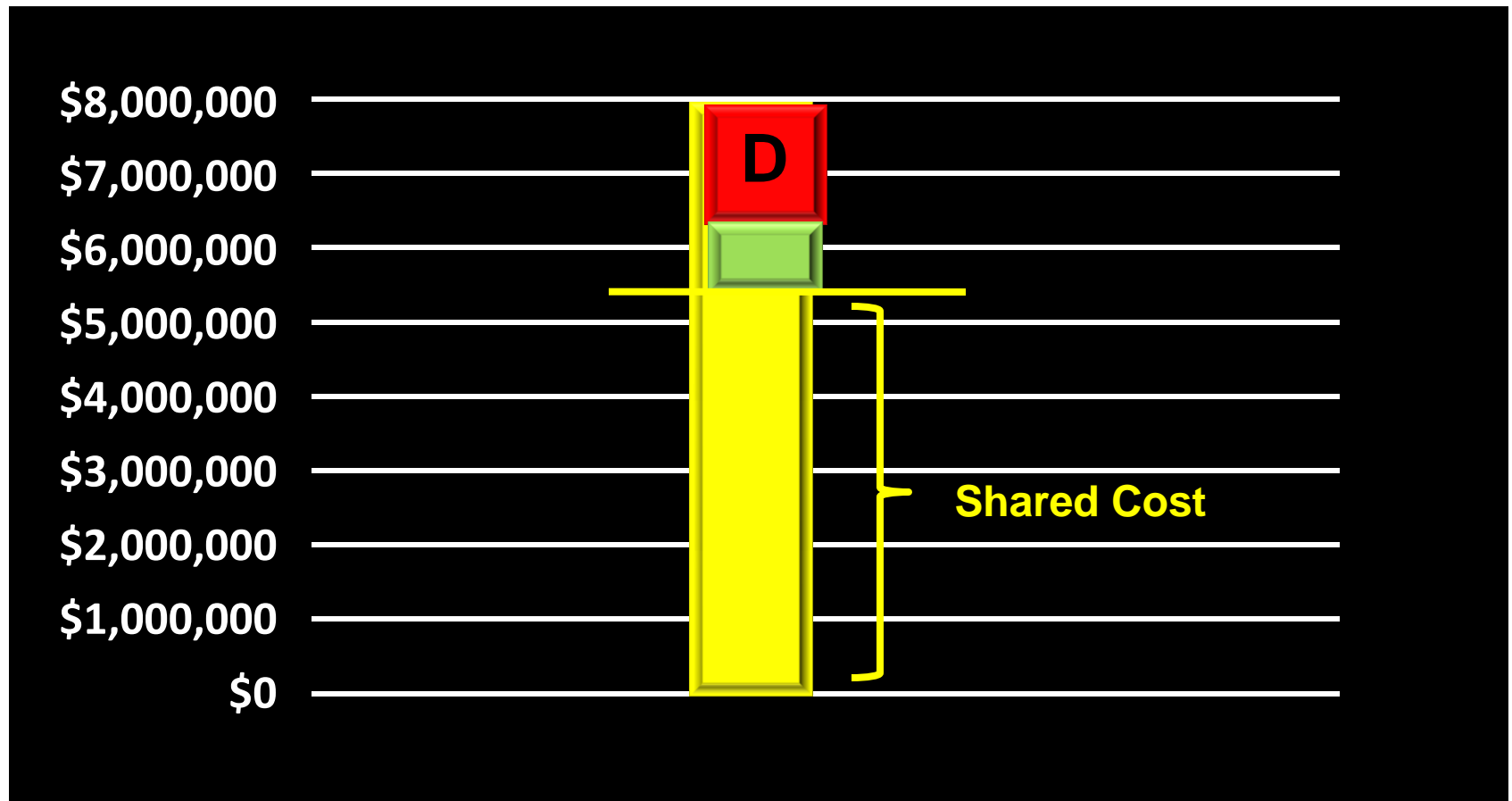
REDUCE TOTAL EXPENDITURES (LINE C6)



Expenditures Reduced by
Deductible Receipts

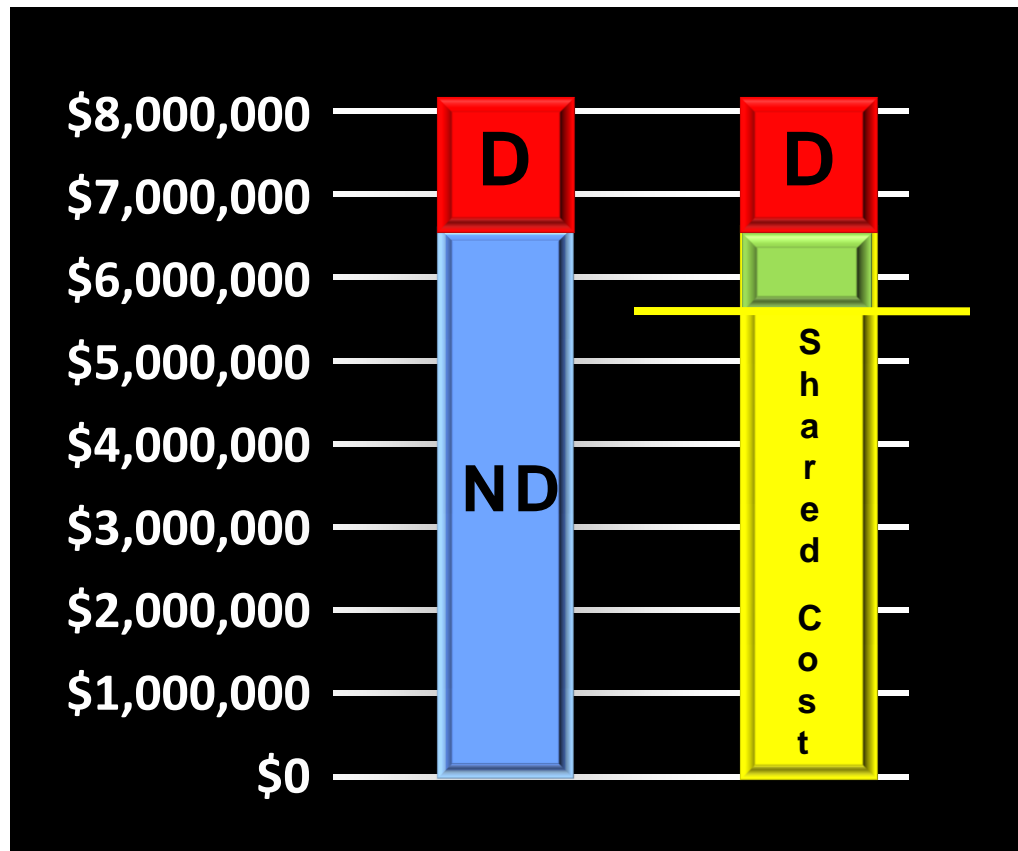
FUND 10

SHARED COST



Expenditures Reduced
by Additional Adjustments

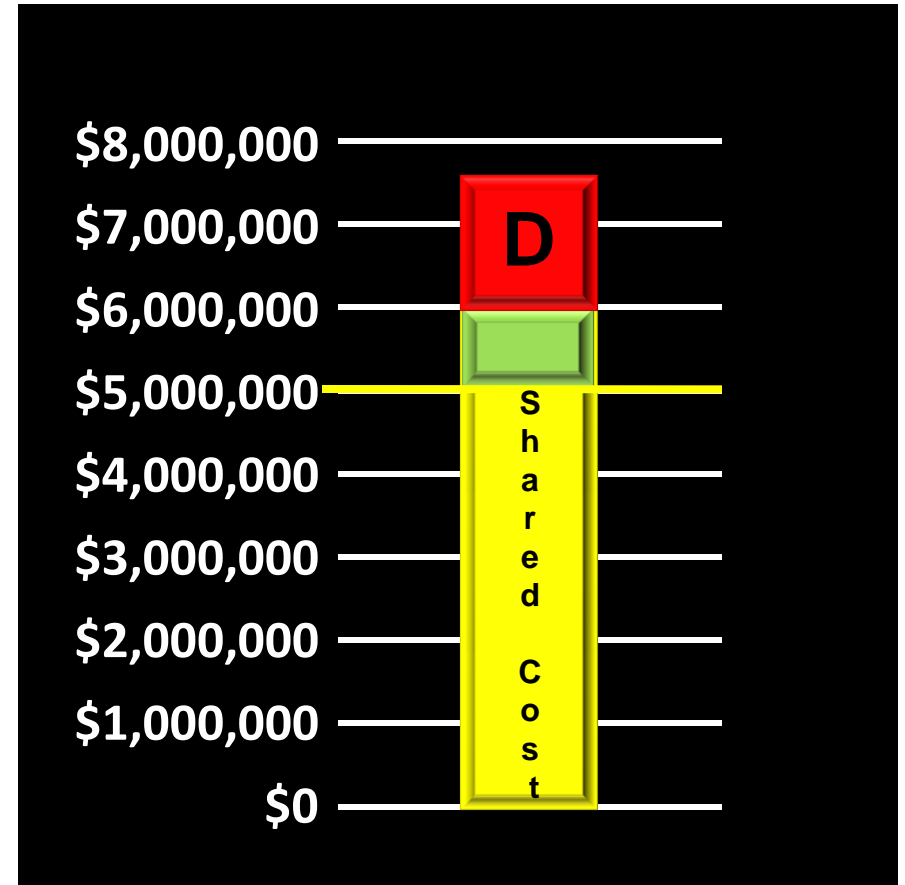
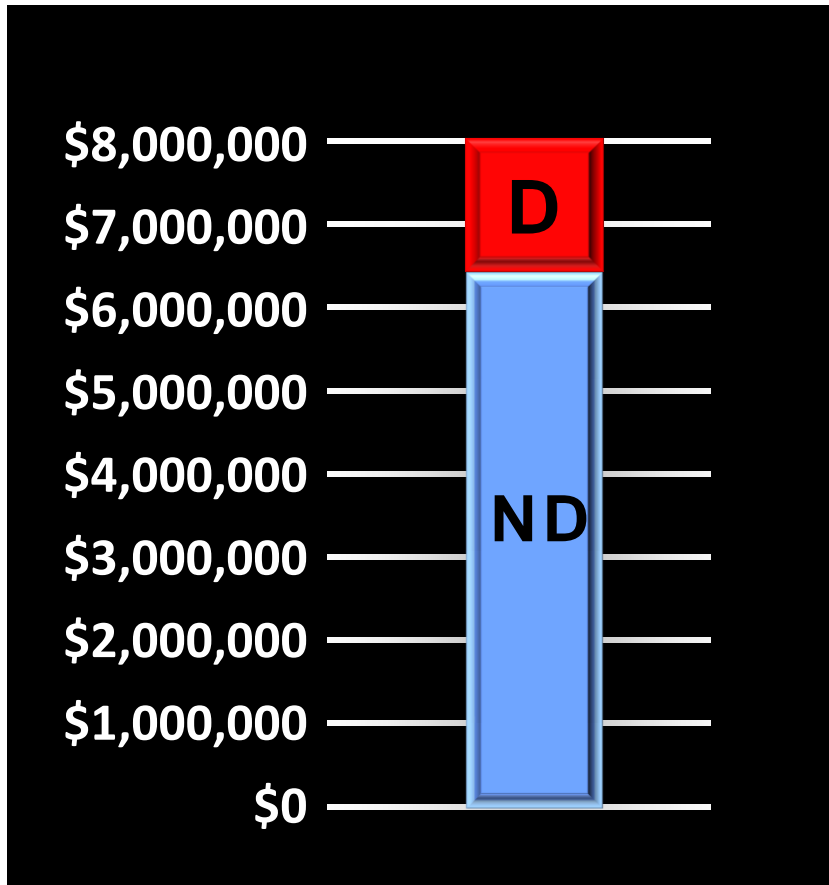
EFFECT ON SHARED COST DEPENDS ON WHAT CHANGES AND BY HOW MUCH



* ALL THINGS BEING EQUAL

FUND 10

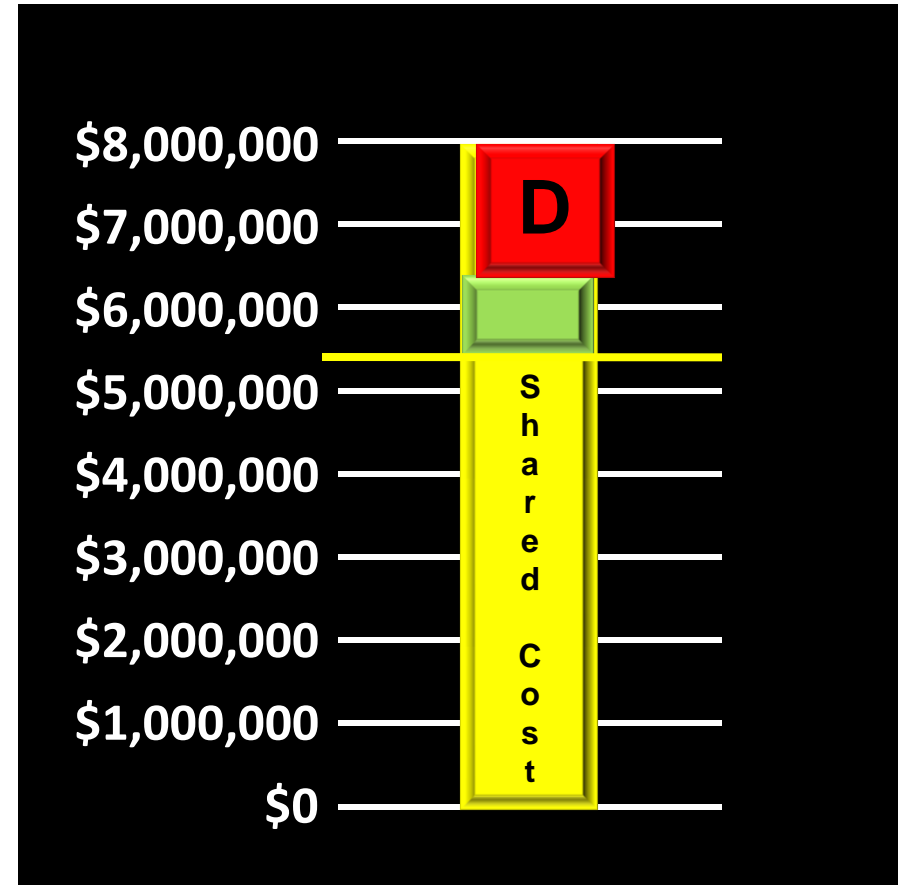
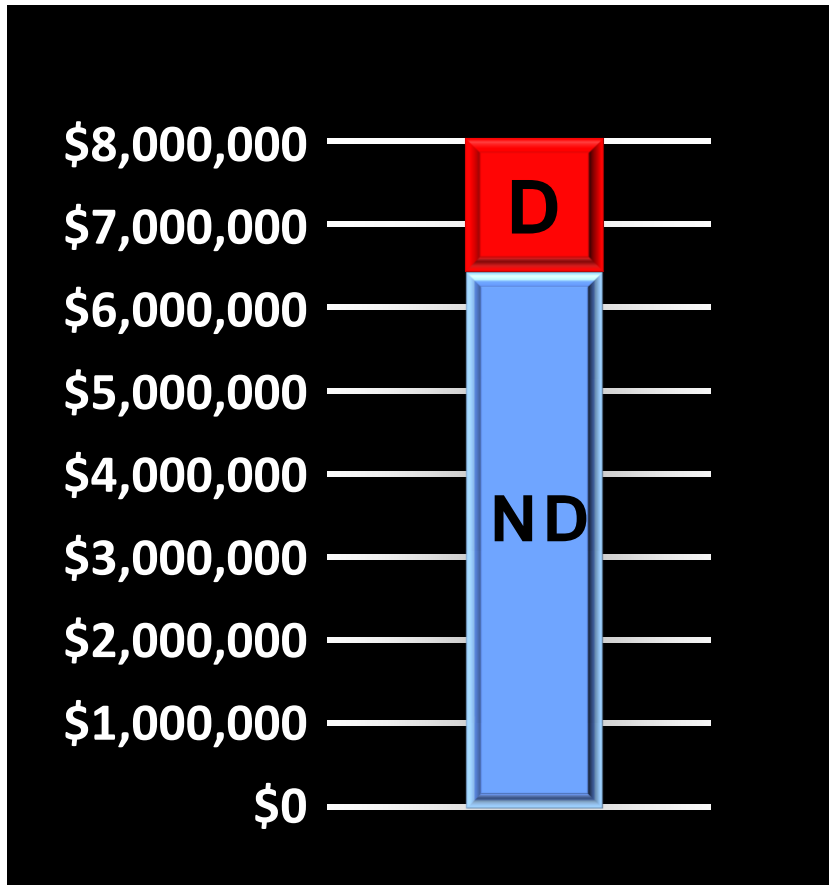
SCENARIO #1



#1: Revenues remain unchanged. Expenses are increased.

FUND 10

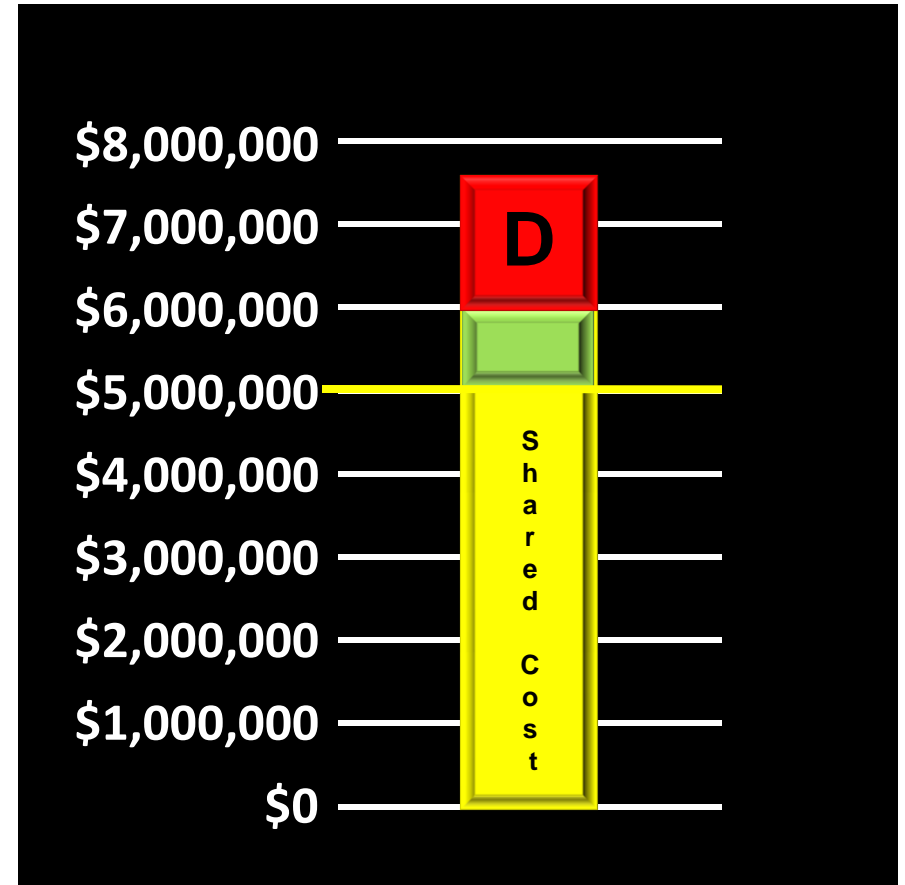
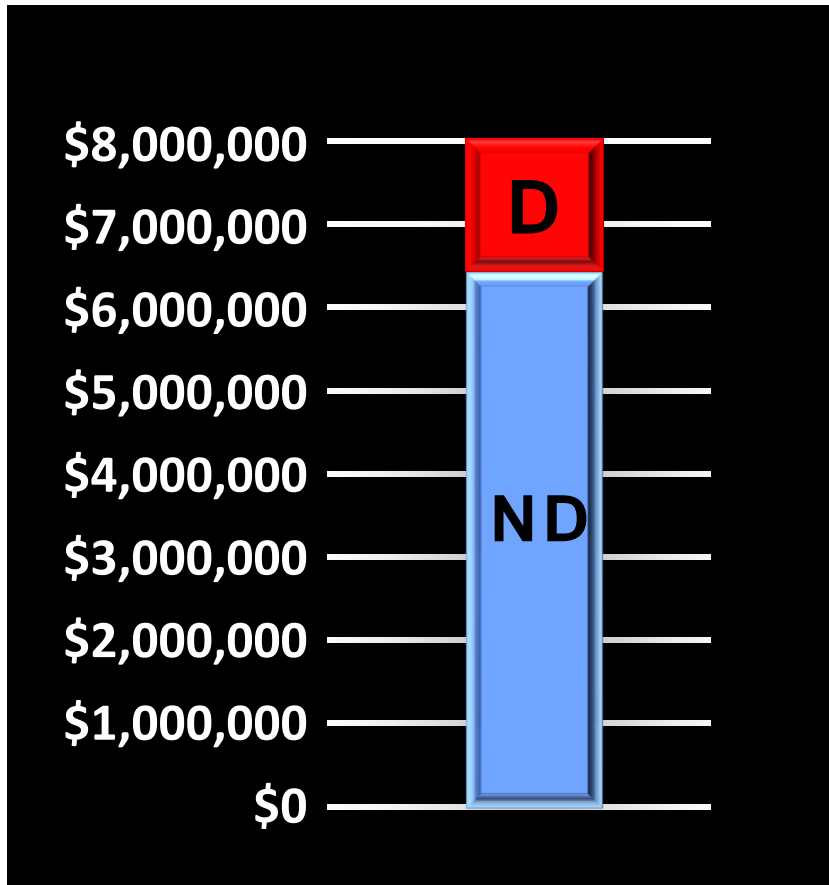
SCENARIO #1 EXPLAINED



**All revenues unchanged. Expenses increased.
Shared cost increases.**

FUND 10

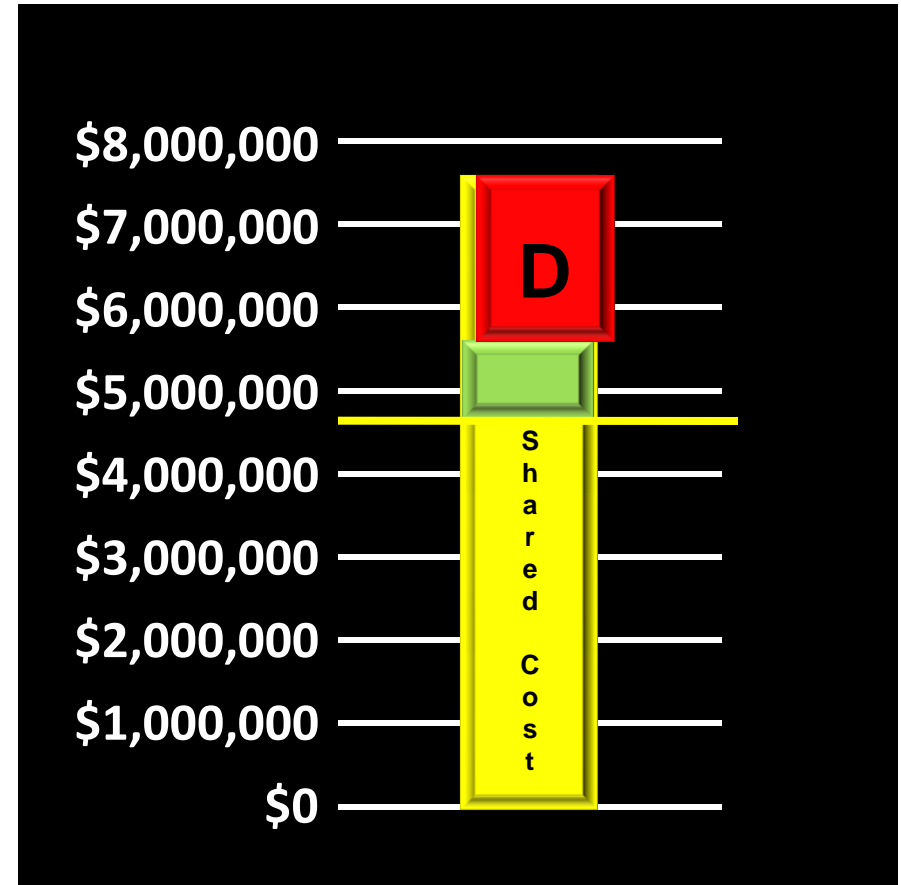
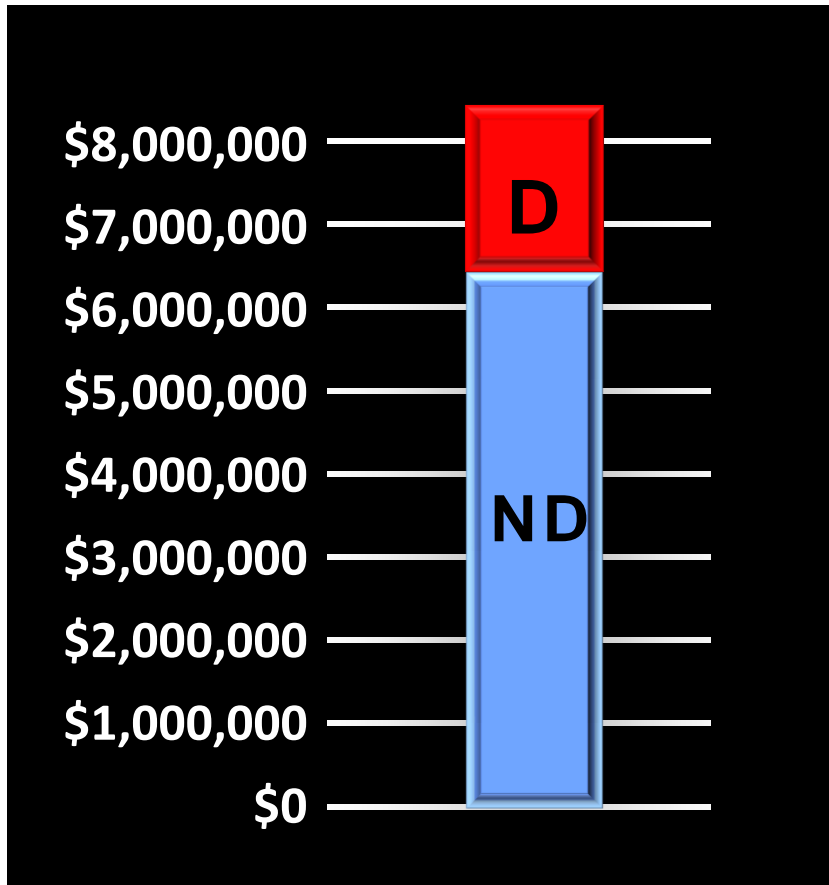
SCENARIO #2



Scenario #2: Add tuition revenue. Expenses unchanged.

FUND 10

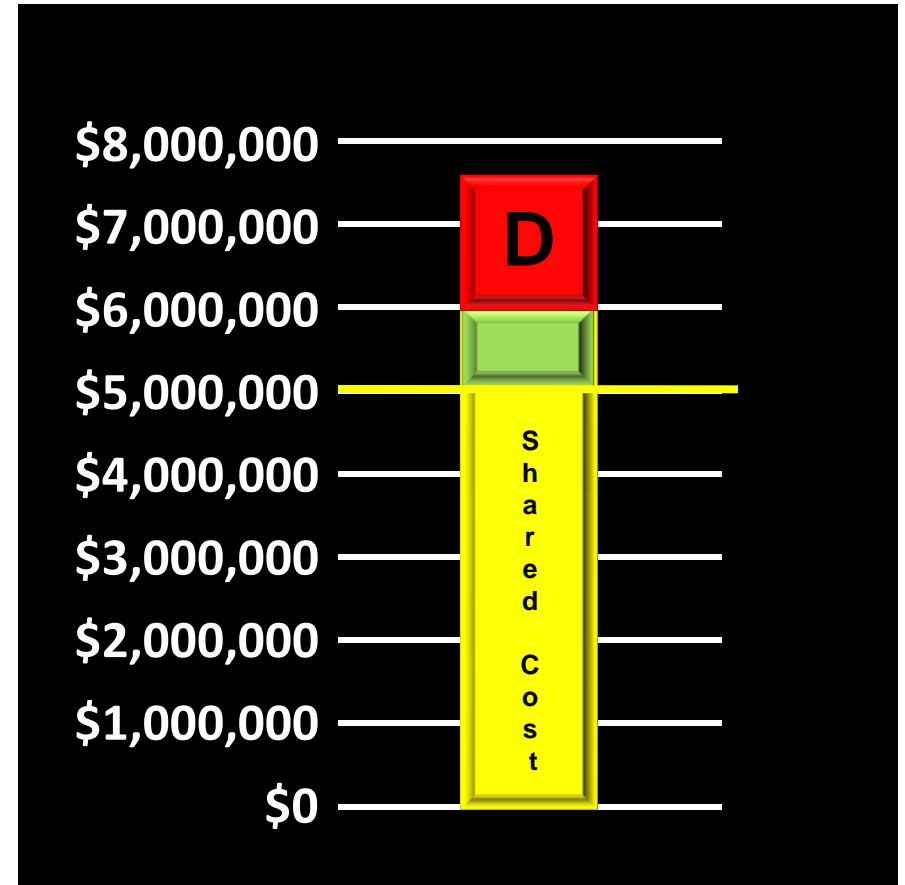
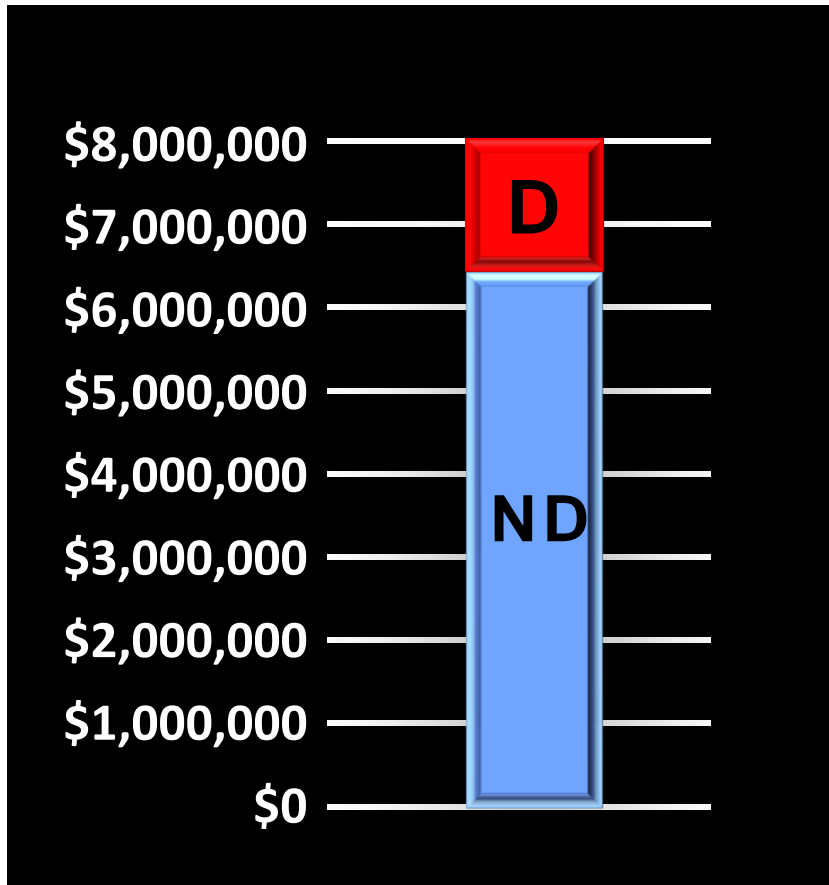
SCENARIO #2 EXPLAINED



**Added tuition revenue (deductible receipts). Expenses unchanged.
Shared cost is reduced.**

FUND 10

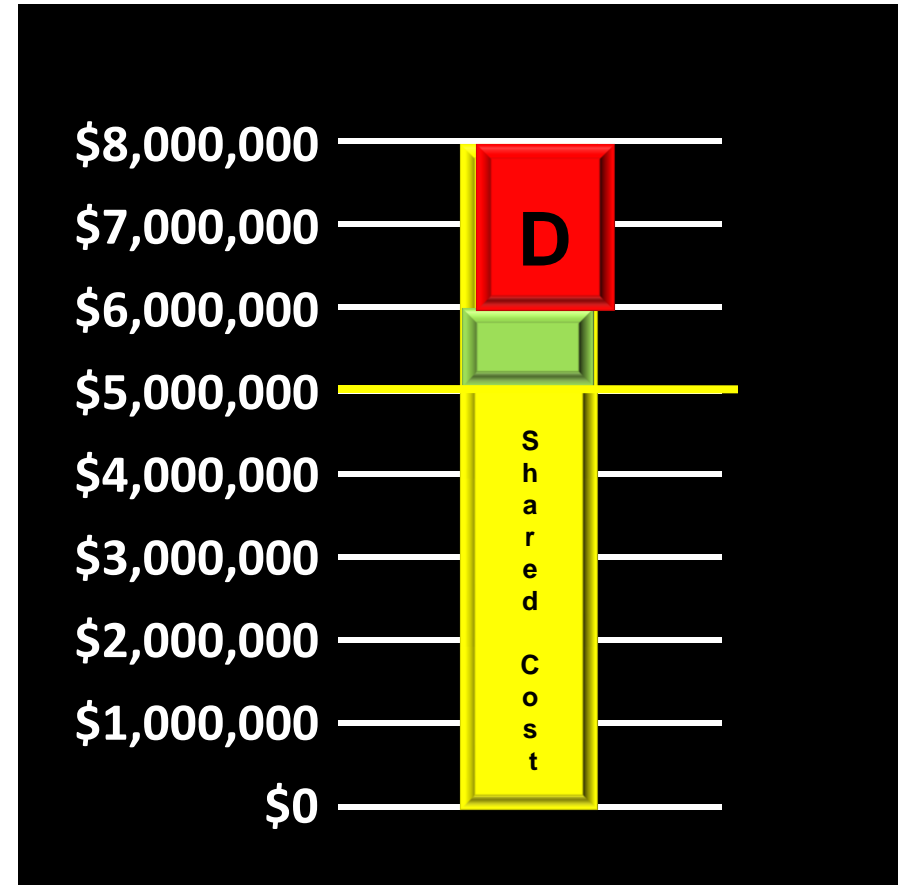
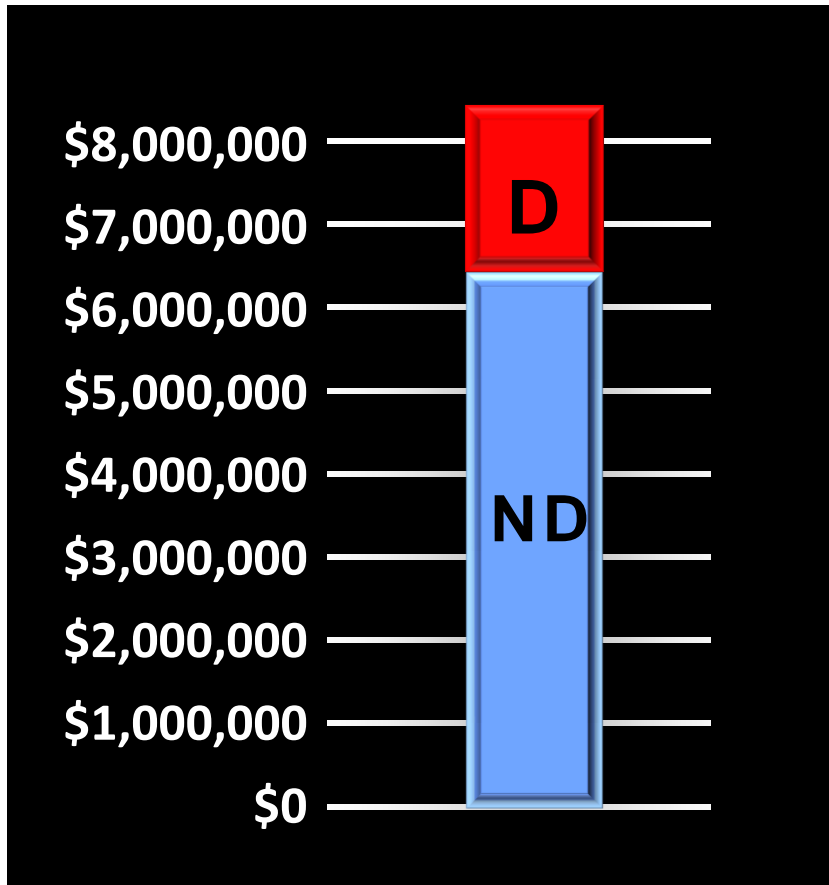
SCENARIO #3



Scenario #3: Add tuition revenue. Add equal expense.

FUND 10

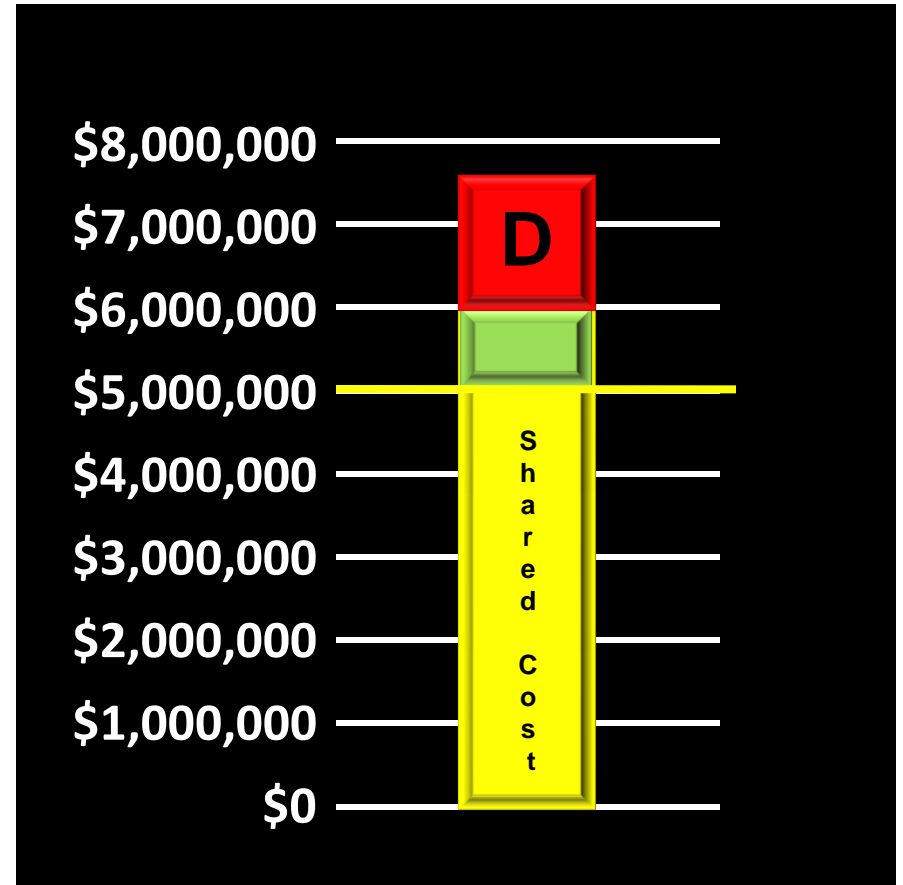
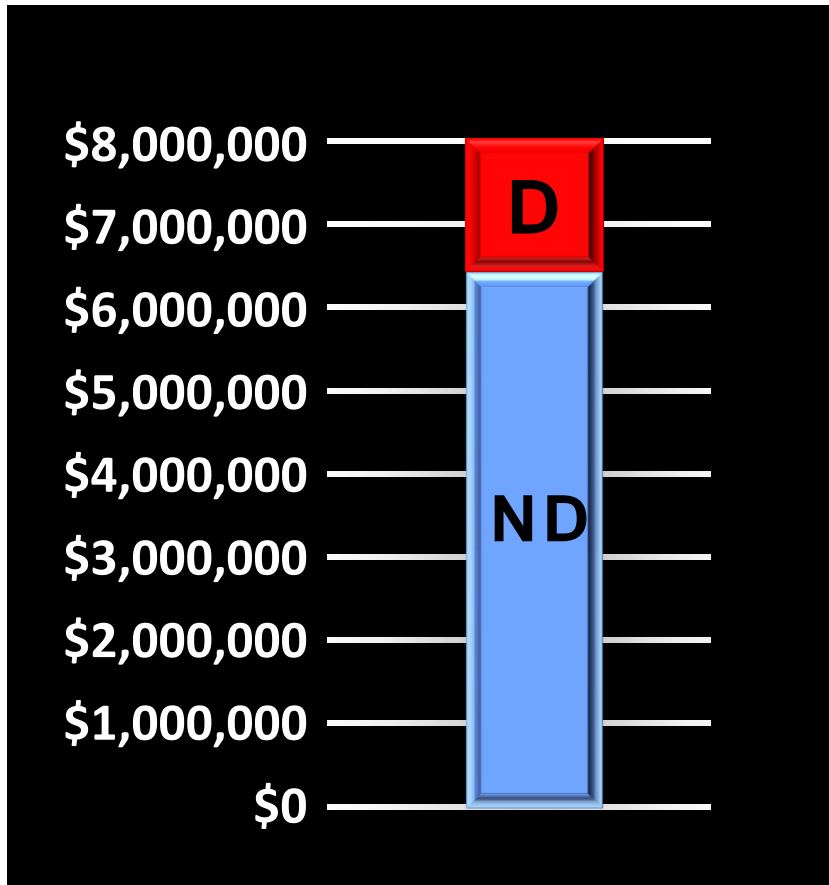
SCENARIO #3 EXPLAINED



**Added tuition revenue, expenditures increased by equal amount.
No change in shared cost.**

FUND 10

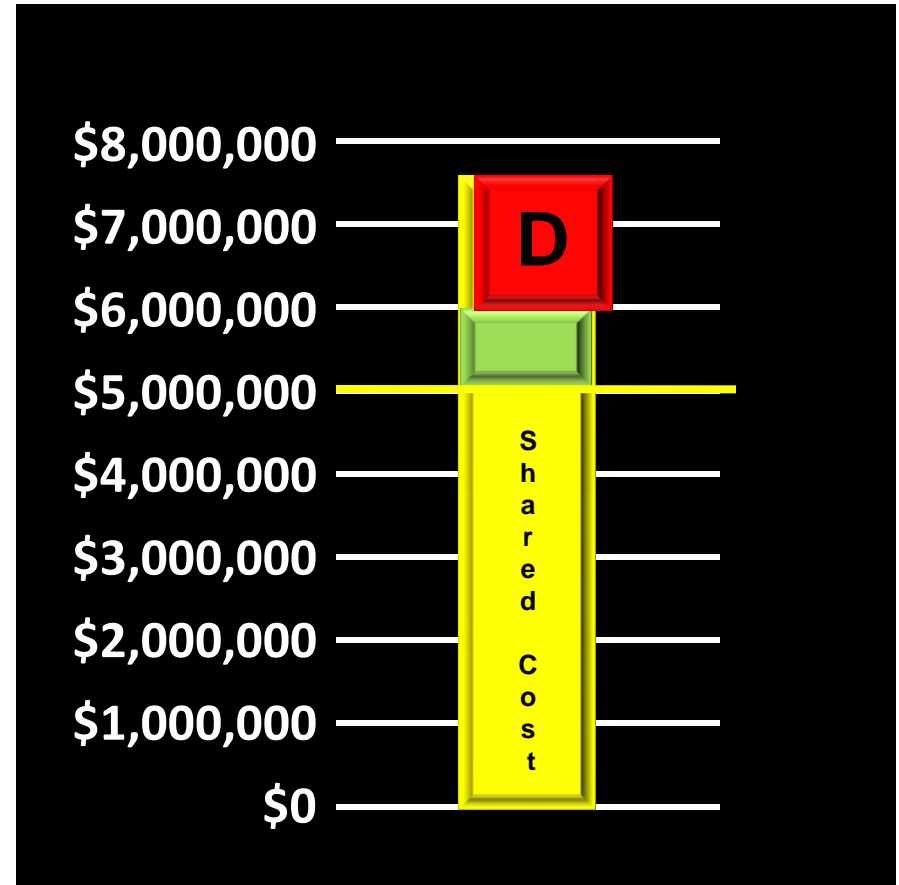
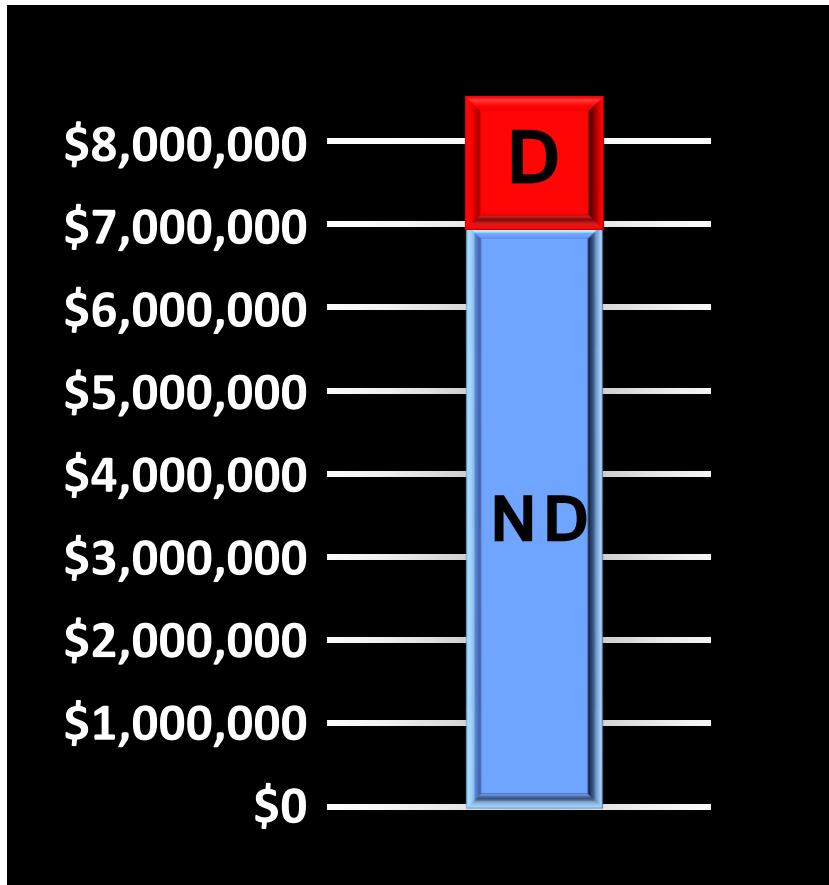
SCENARIO #4



Scenario #4: New High Poverty Aid. Don't add any expense.

FUND 10

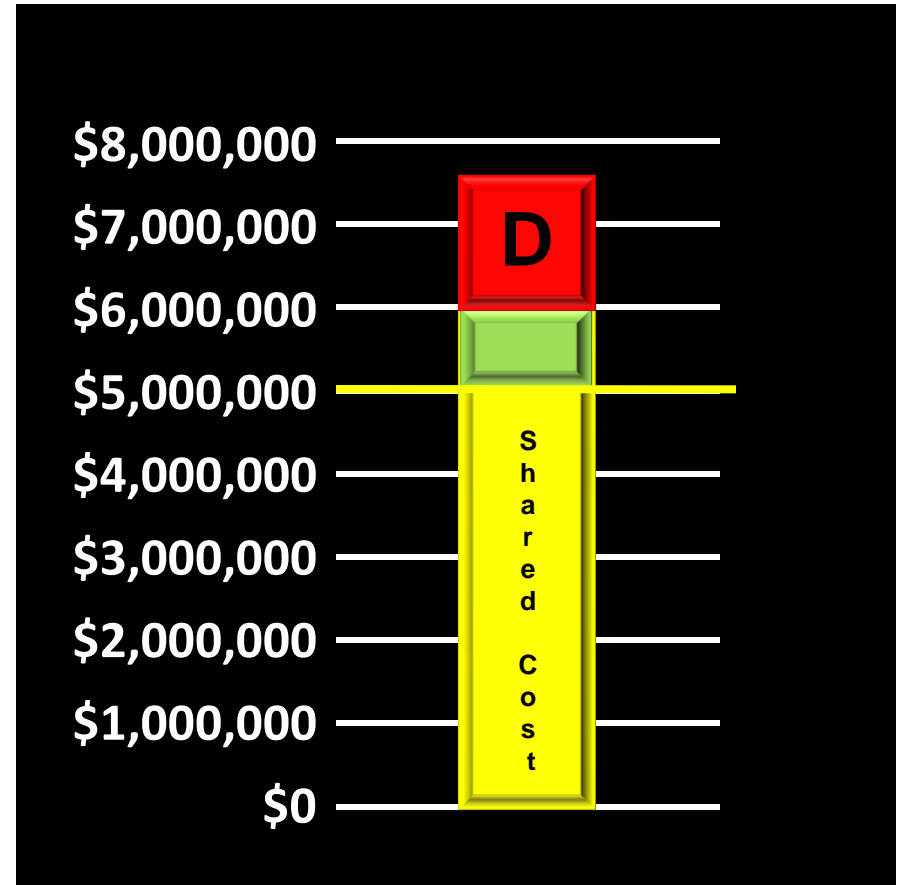
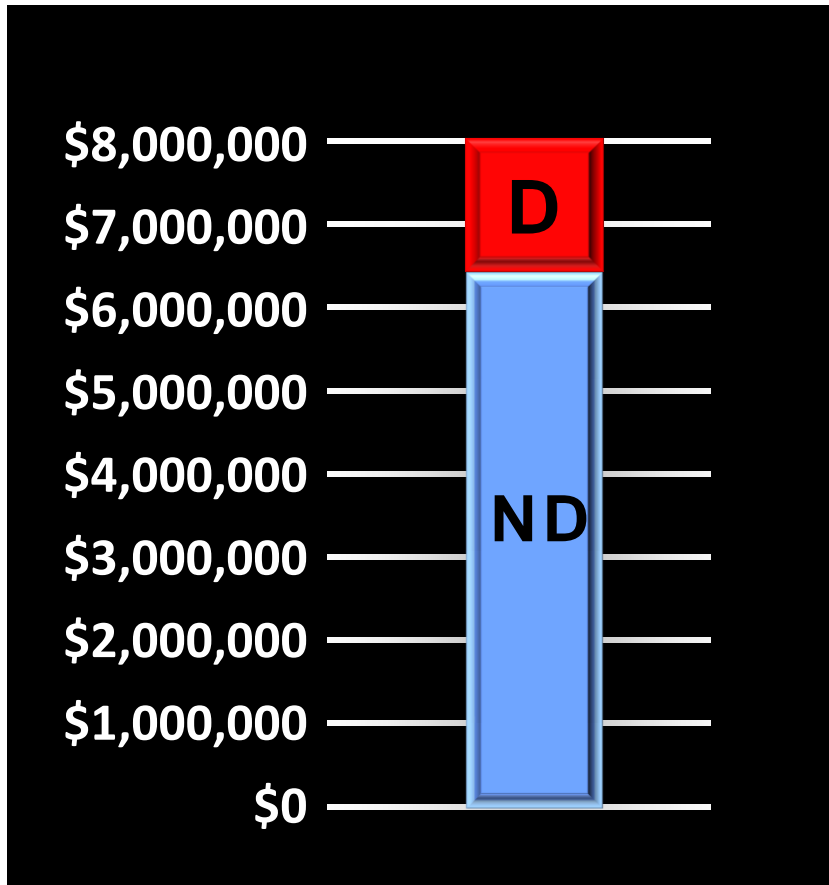
SCENARIO #4 EXPLAINED



**Added High Poverty Aid, deductible receipts unchanged. Expenses unchanged.
No shared cost change.**

FUND 10

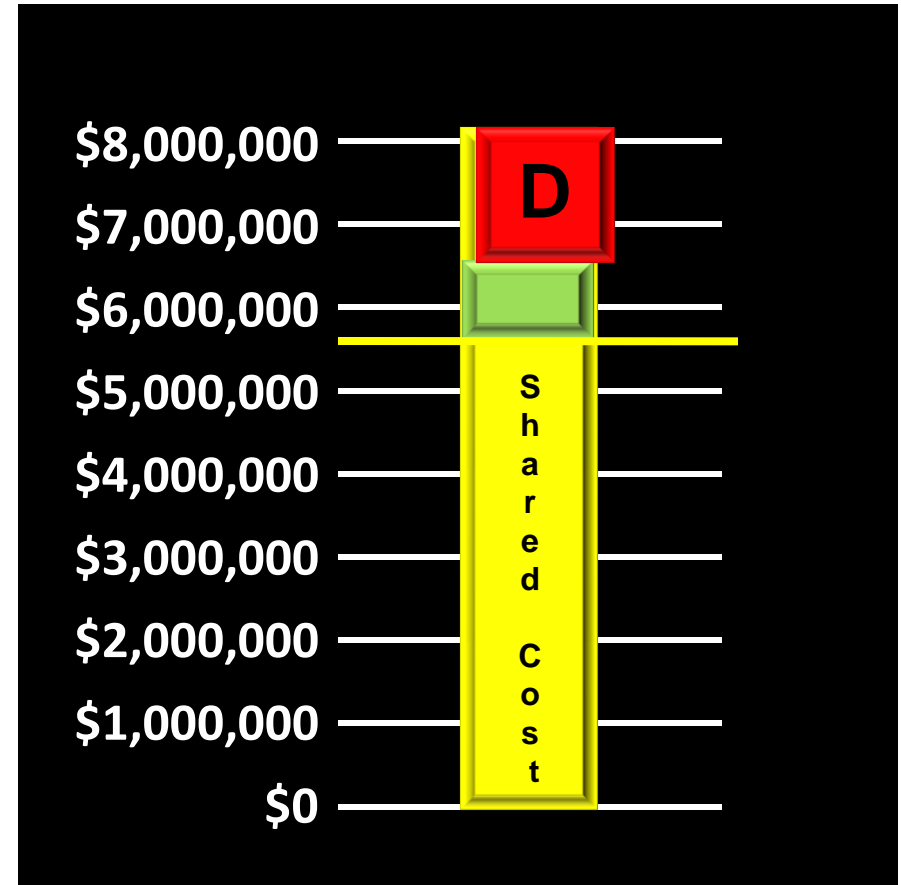
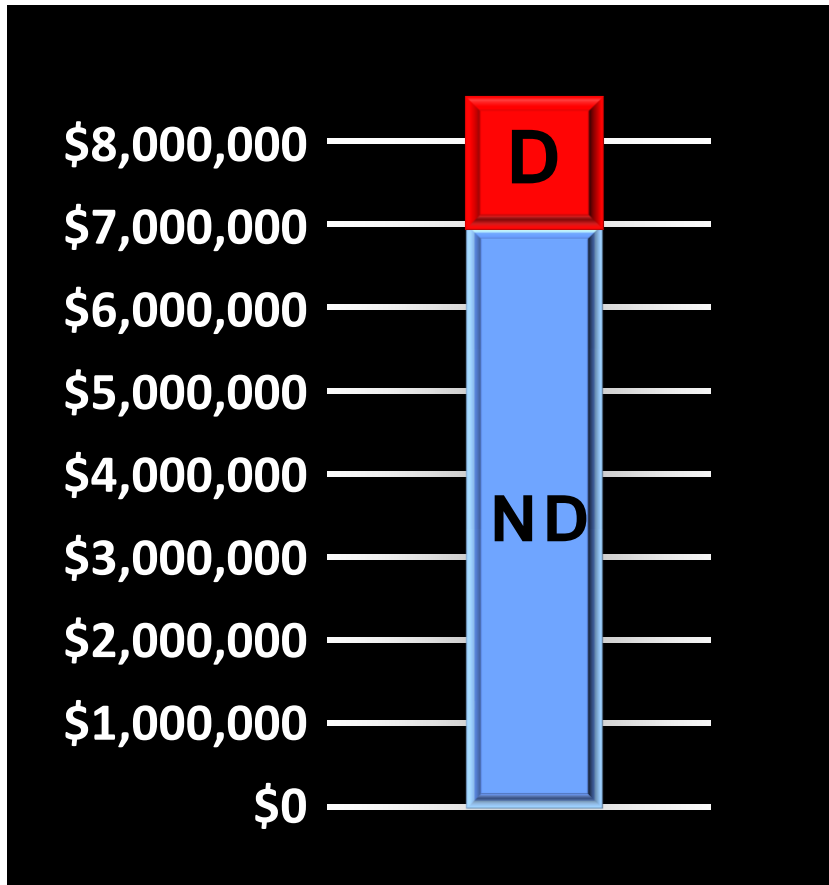
SCENARIO #5



Scenario #5: New High Poverty Aid, expenditures increased by equal amount.

FUND 10

SCENARIO #5 EXPLAINED



**Added High Poverty Aid revenue, deductible receipts unchanged.
Expenses increased. Increase in shared cost.**

REVENUES

EXPENDITURES

		No Change	Change Deductible Receipts	Change Non-Deductible Receipts
EXPENDITURES	No Change	-----	<ul style="list-style-type: none"> ▪ Increase Receipts Reduce Shared Cost ▪ Decrease Receipts Increase Shared Cost 	<ul style="list-style-type: none"> ▪ Increase Receipts No Effect ▪ Decrease Receipts No Effect
	Change	<ul style="list-style-type: none"> ▪ Incr Exp Increase Shared Cost ▪ Decr Exp Decrease Shared Cost 	<ul style="list-style-type: none"> ▪ Chng Recs = Chng Exp No Effect ▪ Net Increase Receipts Reduce Shared Cost ▪ Net Increase Expenses Increases Shared Cost 	<ul style="list-style-type: none"> ▪ Chng Recs = Chng Exp SC Change = Exp Change ▪ Net Increase Receipts SC Change = Exp Change ▪ Net Increase Expenses SC Change = Exp Change
* ALL THINGS BEING EQUAL				

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
2013 WI ACT 46 - OCTOBER CERTIFICATION OF 2013-14 GENERAL AID
USING 2012-13 MEMBERSHIP, 2012-13 PI-1506-AC DATA & 2012 EQUALIZED (MAY 2013 CE
Abbotsford 0007

GUARANTEES FOR FINAL ELIGIBILITY:	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	1,090,654	3,271,962	1,635,981
TERTIARY (G11)	536,519	1,609,557	804,778

OCT 2013 - 2013 ACT 46
PART A: 2012-13 AUDITED MEMBERSHIP
FTE

A1 3RD FRI SEPT 12 MEMBERSHIP* (include Youth Challenge)	685.00
A2 2ND FRI JAN 13 MEMBERSHIP* (include Youth Challenge)	686.00
A3 TOTAL (A1 + A2)	1,371.00
A4 AVERAGE (A3/2) (ROUNDED)	686.00
A5 SUMMER 12 FTE EQUIVALENT*	27.00
A6 FOSTER GROUP + PARTTIME FTE EQUIVALENT	0.00
A7 AID MEMBERSHIP (A4 + A5 + A6) (FOR MILWAUKEE ONLY: (max of A1 or A2) + A5 + A6)	713.00
* Ch 220 Resident Inter FTE counts only 75%.	

PART B: 2012-13 GENERAL FUND DEDUCTIBLE RECEIPTS (PI-1506-AC DATA)

B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	+	7,687,323.56
B2 PROP TAX + COMPUTER AID	10R 210 + 631	-	1,513,608.34
B3 GENERAL STATE AID	10R 000000 620 + 718	-	4,864,065.00
B4 NON-DED IMPACT AID	(DPI ESTIMATE)	-	0.00
B5 REORG SETTLEMENT	10R 000000 850	-	0.00
B6 LONG TERM OP BORR, NOTE	10R 000000 873	-	0.00
B7 LONG TERM OP BORR, STF	10R 000000 874	-	0.00
B8 PROPERTY TAX/EQUAL AID REFUND	10R 000000 972	-	228.32
B9 DEDUCTIBLE RECEIPTS	(TO LINE C6)	=	1,309,420.70

PART C: 2012-13 NET COST OF GENERAL FUND (PI-1506-AC DATA)

C1 TOTAL GF EXPENDITURES	10E 000000 000	+	7,753,742.36
C2 DEBT SRVC TRANSFER	10E 411000 838+839	-	631,366.71
C3 REORG SETTLEMENT	10E 431000 350	-	0.00
C4 REFUND PRIOR YEAR REV	10E 432000 372	-	0.00
C5 GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	7,122,376.25
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-	1,309,420.70
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	=	5,812,955.55

PART D: 2012-13 NET COST OF DEBT SERVICE FUNDS (PI-1506-AC DATA)

D1 TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	343,300.44
D2 TRNSF FROM GEN FUND	10E 411000 838 + 839	-	631,366.71
D3 PROPERTY TAXES	38R + 39R 210	-	300,000.00
D4 PAYMENT IN LIEU OF TAX	38R + 39R 220	-	0.00
D5 NON-REV RECEIPTS	38R + 39R 800	-	0.00
D6 DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	-	17,333.73
D7 TOTAL EXPENDITURES	38E + 39E 000	+	1,237,393.26
D8 AIDABLE FUND 41 EXP	(DPI ESTIMATE)	+	0.00
D9 REFINANCING	38E + 39E 282000	-	0.00
D10 OPERATIONAL DEBT PAYMENT	38E + 39E 283000	-	0.00
D11 NET COST DEBT SERVICE FUNDS		=	1,219,459.53

PART E: 2012-13 SHARED COST (PI-1506-AC DATA)

SHARED COST PER MEMBER = \$3,863

E1 NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	+	7,032,415.08
E2 COSTS OF LAWSUIT AND/OR INDIGENT TRANSPORTATION		-	0.00
E3 IMPACT AID NON-DEDUCTIBLE		-	0.00
E4 TOTAL SHARED COST FOR EQUALIZATION AID		=	7,032,415.08

PART F: 2012-13 SHARED COST - CONTINUED
E5 =

7,032,415.08

E6 PRIMARY COST CEILING PER MEMBER		1,000
E7 PRIMARY CEILING (A7 * E6)		713,000
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)		713,000.00
E9 SECONDARY COST CEILING PER MEMBER		9,092
E10 SECONDARY CEILING (A7 * E9)		6,482,536
E11 SECONDARY SHARED COST		5,763,536.00
((LESSER OF E5 OR E10) - E8)		
E12 TERTIARY SHARED COST		549,819.08
(GREATER OF (E5 - E8 - E11) OR 0)		

PART F: EQUALIZED PROPERTY VALUE

F1 2012 EQUALIZED VALUE (MAY 13 CERT) + EXEMPT COMPUTER VALUE		175,538,278
VALUE PER MEMBER =	246,281	

PART G: 2013-14 EQUAL AID BY TIER: PI-1506-AC DATA

G1 PRIMARY GUARANTEED VALUE PER MEMBER		1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)		1,376,030,000
G3 PRIMARY REQUIRED RATE (E8 / G2)		0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)		1,200,491,722
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)		622,010.78
G6 SECONDARY GUARANTEED VALUE PER MEMB		1,090,654
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)		771,636,302
G8 SECONDARY REQUIRED RATE (E11 / G7)		0.00741940
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)		602,038,024
G10 SECONDARY EQUALIZATION AID (G8 * G9)		4,466,760.32
G11 TERTIARY GUARANTEED VALUE PER MEMB		536,519
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)		382,538,047
G13 TERTIARY REQUIRED RATE (E12 / G12)		0.00143723
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)		206,939,763
G15 TERTIARY EQUALIZATION AID (G13 * G14)		297,432.46

PART H: 2013 ACT 46 OCTOBER CERTIFICATION OF 2013-14 EQUALIZATION AID

H1 2013-14 EQUALIZATION AID ELIGIBILITY (G5+G10+G15) NOT < 0		5,386,204.00
H2 PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)		0.00
H2 A. PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE		0.00
H3 MILWAUKEE CHARTER PGM DEDUCT, EQUALIZATION AID (Line H1 * -0.0146504343)		-78,311.00
H4 2012-13 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID		-47.00
H5 PRIOR YEAR (2012-13) DATA ERROR ADJUSTMENT		0
H6 2013-14 EQUALIZATION AID - 2013 ACT 46 OCTOBER CERT. (ROUND) (H1+H2+H3+H4+H5)		5,307,246

***** PART I: 2013 ACT 46 OCTOBER CERTIFICATION OF 2013-14 GENERAL AID *****

I1 2013-14 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 AID ELIGIBILITY		0.00
I2 A. PARENTAL CHOICE DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (MPS only)		0.00
I2 B. MILW CHARTER DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (Line I1 * -0.0146504)		0.00
I2 C. 2012-13 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID		0.00
I3 2013-14 SPEC ADJ AID and/or CHAP 220-2013 ACT 46 OCT CERT (ROUND) (I1+I2A+I2B+I2C)		0.00
I4 2012-13 OCT-TO-FINAL ADJUSTMENT, CHOICE/CHARTER DEDUCTION		1.00
I5 2013 ACT 46 OCTOBER CERTIFICATION OF 2013-14 GENERAL AID (H6+I3+I4)		5,307,247

THIS IS THE CERTIFICATION OF GENERAL AID FOR THE 2013-14 FISCAL YEAR AS REQUIRED BY 2013 WISCONSIN ACT 46
DISTRICTS ARE REMINDED THAT THE 2013 ACT 46 OCTOBER CERTIFICATION OF GENERAL AID MUST BE USED WHEN SETTING THE FALL 2013 LEVY.
COMPUTATIONAL DETAILS EXPLAINING THE NUMBER FOUND IN LINE I1, IF GREATER THAN 0, CAN BE FOUND ON THE "BREAKDOWN OF LINE I1" TAB IN THIS WORKBOOK.
COLOR-CODING WILL ASSIST DISTRICTS IN IDENTIFYING WHICH AMOUNTS ON PAGE 2 WERE SUMMED TO ARRIVE AT THE NUMBERS APPEARING ON THIS PAGE.


Erin Fath
Michele Gundrum

ODDS AND ENDS ...

COUNTING PART TIME PUPILS

2013 Act 20 – change to counting part-time pupils :

- District of **attendance** may count non-resident, home-schooled pupils enrolled part-time
- Different method to count resident vs. non-resident part-time pupils

Pupil comes from:	RESIDENT	NON-RESIDENT
Home School [All grades]	# PT Pupil Hours / FT Hours for Grade = FTE	0.25 FTE per course (max of 2 courses)
Private School [Grade 9-12]	# PT Pupil Hours / FT Hours for Grade = FTE	 Cannot be counted

ENERGY EFFICIENCY EXEMPTION: Applying Cost Savings To Debt Retirement

2013 Act 20 modified state law with regard to the *Energy Efficiency (EE) Exemption* to the Revenue Limit:

- ⦿ Permits districts to use a State Trust Fund Loan to borrow for a project
- ⦿ For districts that utilize the EE Exemption to borrow funds for an eligible project:
 1. Debt service payment for Line 10C = CY payment
 2. If district's utility costs are measurably reduced as result of the project, **board must use the savings to retire the bond**, note or State Trust Fund Loan.

ENERGY EFFICIENCY EXEMPTION: Applying Cost Savings To Debt Retirement

Putting the law change into practice

- ⦿ This provision *first* applies to an EE resolution passed by a school board on or after July 2, 2013 (e.g., for the 2013-14 school year).
- ⦿ 2013-14 is the first year in which a review of measurable savings could be conducted
- ⦿ 2014-15 is the first year in which a school board could use the savings to retire the debt (e.g., pay down “extra” – in the amount of the measured savings – on the outstanding debt).

ENERGY EFFICIENCY EXEMPTION: Applying Cost Savings To Debt Retirement

There is no “grandfather” clause ...

- ◉ If a board claimed the EE exemption in 2013-14, it must review 2013-14 for measurable cost savings and apply measured savings towards the 2014-15 debt service payment
- ◉ This provision applies **REGARDLESS** of when a district started a project, however ...
- ◉ The review first begins in 2013-14, therefore, districts do not have to look back *prior* to 2013-14 to identify measurable savings to pay down the debt.

ENERGY EFFICIENCY EXEMPTION: Applying Cost Savings To Debt Retirement

**Cost savings review must be performed annually
(e.g., just like the resolution to claim the exemption):**

- ⦿ Can a district increase it's EE exemption to levy for the amount it must pay down from review of prior year's savings? **NO**
- ⦿ Must a district *reduce* it's EE exemption by the amount it must pay down from review of prior year's savings?
NO
- ⦿ Districts that are already mid-project, or considering a multi-year project must think through the financial implications of this law change.

ENERGY EFFICIENCY EXEMPTION: Applying Cost Savings To Debt Retirement

DPI is working to provide more detailed guidance for districts

WATCH FOR UPDATES:

- ◉ ListServ (SFS Bulletin)
- ◉ The EE Exemption website:
http://sfs.dpi.wi.gov/sfs_energylim
- ◉ Admin. Rule PI-15 will be updated

SINGLE AUDITS

- ◉ Single audit reports are due at the same time as a district's other financial statements.
 - Due December 2

PROFESSIONAL DEVELOPMENT AND TRAVEL

○ Tuition

- Object 291 - Reimbursed to employee
- Object 310 - Paid directly to college or university

○ Conference Registration Fees and Travel

- Object 310 - Registration fee paid to vendor
- Object 342 - Travel for Conference

○ Function

- 221300 - Instructional Staff Training
- 264400 - Non-instructional Staff Training

HRA FOR RETIREES

○ Prefunded - Two options

- Valued in Study - Object 218, allocated with rest of OPEB
 - At retirement, district will put \$1,000 into an HRA for each year worked, but does not put the full \$1,000 into the trust every year
- Fully funded when earned - Object 219
 - District puts away \$1,000 in each year an employee works for use at retirement. The full \$1,000 is funded every year and allocated in account to the employee. No liability and will not be valued in the actuarial study
 - **MUST GO INTO IRREVOCABLE ACCOUNT**
 - **MUST BE ALLOCATED**

PREFUNDED RETIREE BENEFITS

◉ Shared Costs

- Must go to an irrevocable account to be counted as an expenditure
 - ◉ OPEB Trust
 - ◉ HRA account (custodial agreement must be irrevocable)
 - District CAN'T get money back
 - Expenditure in following year is reduced if there are forfeitures
 - ◉ NOT REVENUE TO A DISTRICT - No revenue is recorded. Expenditure is less in following year.

ACTUARIAL VALUATIONS - ALL DISTRICTS

- ◉ Give actuary ALL details of the plans. Start process early!
 - Retirees pay vendors directly and still on your plan, tell your actuary!
- ◉ GASB requires OPEB valuation every 2 or 3 years, or sooner if district has a significant change in benefits.
 - 2 years for 200 or more plan members
 - 3 years if fewer than 200 plan members
- ◉ GASB requires Pension or Supplemental Stipends valuations every 2 years regardless of the number of plan members
 - Some actuaries value OPEB and Pension at the same time for cost efficiency. District may do new study every two years.

PI-1202 REPORTING

○ Benefits

- **ALL** 200 object codes!!
- Cash in lieu of benefits is a 290 object code
- All prefunded retirement benefits are allocated to active employees and must be included in the 1202 Report - In general, all 21X should tie to active employees
 - WRS
 - OPEB Trust Contributions
 - TSA Contributions
 - HRA's that are fully funded in the year earned
 - Any other active employee benefit

THANK YOU!!

We are here to help ... call us!

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